

REMARKS

In the final Office Action dated May 19, 2005, the Examiner rejected claims 1-23 and 48 under 35 U.S.C. § 103(a) as being unpatentable over Hoyt et al. (“Hoyt”) (U.S. Patent No. 6,067,531) in view of Manzi et al. (“Manzi”) (U.S. Patent No. 6,298,333).

Applicant wishes to thank the Examiner for speaking with Applicant’s representatives during an interview on August 4, 2005. The remarks presented below are consistent with the topics discussed during the interview.

Claims 1-7 and 9-48 are now pending in this application. By this Reply, Applicant has cancelled claim 8 without prejudice or disclaimer of the subject matter thereof. Claims 1, 9, 16, and 23 have been amended. Claims 24-47 have been withdrawn from consideration.

Rejections under 35 U.S.C. § 103(a)

Applicant respectfully traverses the rejection of claims 1-23 and 48 under 35 U.S.C. § 103(a) as being unpatentable over Hoyt in view of Manzi. No *prima facie* case of obviousness has been established with respect to claim 1 for at least the reason that the combination of Hoyt and Manzi fails to disclose or suggest every claim element included in claim 1.

For example, independent claim 1 recites a combination of steps, including, *inter alia*, “automatically determining an appropriate set of tax rules to apply as a function of the customer location information, the contract characteristics, and the contract type” and “selecting a paying party from a group of paying parties, to pay the tax amount, as a function of the set of tax rules.” In response to Applicant’s arguments that Hoyt does

not disclose or suggest the step of “automatically determining an appropriate set of tax rules,” in the final Office Action, the Examiner maintained that Hoyt’s disclosure of a Quick Close contract leads to the suggestion of the fully automated process of contract creation including an understanding of the tax effects of the contract. See Final Office Action at page 4 (citing Hoyt, column 33). However, after a thorough review of Hoyt, Applicant respectfully disagrees with the Examiner’s assertion that Hoyt discloses or suggests the step of “automatically determining an appropriate set of tax rules”. Hoyt discloses the use of a Quick Close option to expedite processing of the contract to approval. See Hoyt, column 33, lines 4-21. Expediting the processing of the contract to approval does not constitute “automatically determining an appropriate set of tax rules.” Furthermore, both Hoyt and Manzi fail to suggest or disclose “selecting a paying party from a group of paying parties, to pay the tax amount, as a function of the set of tax rules.” In fact, as admitted by the Examiner, Manzi only discloses or suggests that the lessor is the paying party. See final Office Action, at page 3; see also, Manzi, Abstract and column 1, lines 27-31.

The Examiner did not specifically address independent claim 23. Nevertheless, claim 23, although different in scope, includes elements similar to the elements of claim 1. Therefore, independent claim 23 is allowable for at least the reasons discussed above. Dependent claims 2-7, 9-22, and 48 ultimately depend on claim 1 and, therefore, are allowable for at least the reasons discussed above and in view of their additional recitations of novelty.

In view of the foregoing amendments and remarks, Applicant respectfully requests reconsideration and reexamination of this application and the timely allowance of the pending claims.

Please grant any extensions of time required to enter this response and charge any additional required fees to our deposit account 06-0916.

Respectfully submitted,

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GARRETT & DUNNER, L.L.P.

Dated: August 19, 2005

By:



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Attachments: Three sheets of a copy of a Revocation of Power of Attorney with a New Power of Attorney and Change of Correspondence Address.